

PRINT IN BLACK INK. Ovals must be filled in completely. Example:

Mass. Forn	<b>n CA-6</b> Application for A	batement/Amended Return
TAXPAYER NAME (IF INDIVIDUAL, ENT	TER LAST NAME FOLLOWED BY FIRST; IF BUSINESS, ENTER FULL LEGAL NA	ME) 1. SOCIAL SECURITY OR FEDERAL IDENTIFICATION NUMBER
		A SPOUSE COOM SECURITY MUNICE
SPOUSE'S NAME (if applicable)		2. SPOUSE'S SOCIAL SECURITY NUMBER
ADDRESS	CITY/TOW	N/POST OFFICE STATE ZIP + 4
1. Are you filing to 🔘 in	ncrease your tax? — decrease your tax? — disp	oute penalties? — other:
	(select one): resident personal income nesales tax on meals domestic corporate excise	onresident/part-year resident personal income sales/use foreign corporate excise other:
3. Are you amending your	return as a result of a federal change? — Yes —	No. If "yes," enclose copy of federal results, if available.
4. Fill in oval if you are filir	ng for a reduction in sales, meals, room occupancy o	r withholding tax(es) and have not withheld or collected the tax:
	s) if you would like to request a: statutory hearing attention from Dispute Resolution. If we agree with you	ng at Appeal & Review conference with Customer Service ir claim, no hearing or conference will be necessary.
		icluding all facts and relevant statutory references (MGL, Ch. 62–65C, 121A quest for penalty waiver. See instructions on reverse for further guidance.
For each tax period in whice Column B; and enter the co	orrected amount in Column C. Enclose additional cop adsheet. If you have completed and enclosed a revise	e item number being changed in Column A; the original amount reported in ies of this form if more than two periods are being adjusted, or consolidate d tax return, omit items A, B and C and enter the net change below.  I Monthly Quarterly
	B. Original amount	C. Corrected amount
A.	▼ If showing a loss, mark over X in box at left	▼ If showing a loss, mark over X in box at left
Line item no.	X J.	
Line item no.		
Line item no.		
Net change. If you have co	ompleted and enclosed a revised tax return, enter the	net change to tax here.
Tax period 2 Tax period end. Month	Year Filing frequency: Annua	I
۸	B. Original amount	C. Corrected amount
A.	▼ If showing a loss, mark over X in box at left	▼ If showing a loss, mark over X in box at left
Line item no.		
Line item no.		
Line item no.		
Net change. If you have co	ompleted and enclosed a revised tax return, enter the	net change to tax here.

Be sure to sign and date on reverse. Mail to: Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7031, Boston, MA 02204.

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Pursuant to MGL, Ch. 62–65C, 121A and 138, the taxpayer named herein makes application for abatement of the tax assessed for the period(s) stated, to the extent set forth herein. [Consent is hereby given, pursuant to Chapter 58A, Section 6, for the Commissioner of Revenue to act upon this application after six months from the date of filing. This consent is provided to protect your rights where processing of your application for abatement is delayed for any reason. Your consent may be withdrawn at any time.] If you do not consent, or withdraw your consent, the application for abatement is deemed denied (1) at the expiration of six months from the date of filing or (2) the date consent is withdrawn, whichever is later. If you choose not to consent, you must strike out the sentences in brackets and fill in oval —. Signed under the penalties of periury.

Sign here. Under penalties of perjury, I declare that to the best of my knowledge and belief the information herein is true, correct and complete.

Taxpayer signature

Title of taxpayer (if applicable)

Daytime phone

Date

Spouse's signature (if filing jointly)

Date

Preparer's signature and attestation. (Fill in oval ) I attest that I prepared this form, and that the statements contained herein, including information furnished to me by the taxpayer, are true and correct to the best of my knowledge, information and belief.

Preparer's signature (if representing taxpayer, complete Power of Attorney below)

Preparer's title

Date

represent the taxpayer(s) before any office of the Massachusetts Department of Revenue for the above tax period(s).

Name of attorney-in-fact

PTIN

Phone number

**Power of Attorney.** (Fill in oval ) I, the taxpayer shown on this application, hereby appoint the following individual(s) as attorney(s)-in-fact to

The attorney-in-fact is authorized, subject to limitations set forth below or to revocation, to receive confidential information and to perform any and all acts that the principal(s) can perform with respect to the above-specified tax matters, excluding the power to receive refund checks.

City/Town

Attorney-in-fact is not authorized to:

Address

Signature of taxpayer

Signature of Attorney-in-fact

State

## Prerequisites for Filing an Application for Abatement

Two requirements must be met in order for an application for abatement to be valid. First, the required return must have been filed for the period stated on the application. Second, the application must be submitted to DOR within one of the following time limits, whichever is later:

- a. Within three years from the due date for filing the return (regardless of any extension of time to file);
- **b.** Within two years from the date the tax was assessed or deemed to be assessed;
- **c.** Within one year from the date the tax was paid;
- d. Within 60 days of DOR's determination of a responsible person's liability, if applicable;
- e. Within any agreed-upon extension of time for assessment of taxes under MGL, Ch. 62C, sec. 27; or
- f. Within one year from the date of the final federal determination, including acceptance of an amended federal return by the Internal Revenue Service under MGL, Ch. 62C, sec. 30. If, as a result of a change in federal taxable income, a taxpayer believes that a lesser tax was due the Commonwealth than was previously assessed, the taxpayer may file an abatement claim. If applicable, please submit documentation to substantiate this claim.

## Instructions

Complete this application carefully, as mistakes will cause delays in processing. Generally, you are not obligated to pay and will not be subject to involuntary collection activities on tax, interest or applicable penalties that you dispute while your abatement application is under consideration, or while any denial of your abatement claim is on appeal at the Appellate Tax Board or Probate Court. However, interest and, in some cases, penalties will accrue on any unpaid amount for which you are ultimately held responsible. Please note that the statute of limitations on collections will generally be suspended during the appeal process. You may wish to pay the amount you are disputing to stop the accrual of interest and applicable penalties. A refund, with applicable interest, will be issued if the abatement is approved and the assessment has been paid.

To determine the appropriate documentation to include when requesting an abatement of tax, please see our online **Abatement Guide** at www.massdor.com, or call (617) 887-MDOR or, toll-free in Massachusetts, 1-800-392-6089. You do not need to complete this form if you are requesting an adjustment to payments. To resolve the matter, simply call to speak with a customer service representative.

## Note

You do not have to compute the change to your tax. DOR will notify you of any additional taxes or refund due. However, if you do wish to compute the change, complete and enclose a revised copy of your return with this form. If you owe additional tax, please enclose a check or money order payable to the Commonwealth of Massachusetts and write your identification number on the front of your check or money order in the lower left corner.

## Mail to

Massachusetts Department of Revenue, Customer Service Bureau, PO Box 7031, Boston, MA 02204.